

# **PROGRAM 1 – SHARED TAXES, LIQUOR LICENSE**

## **DEPARTMENT OF REVENUE**

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### **I. PROGRAM OBJECTIVES**

Payments are made to municipalities for any public purpose for which the municipality is legally authorized to expend funds. The municipality must actively enforce local ordinances, Laws of the United States and the state, and the regulations relating to the manufacture and sale of alcoholic beverages in the state as per AS 04.11.610.

### **II. PROGRAM PROCEDURES**

The Tax Division of the Department of Revenue administers the Shared Taxes Program. Liquor License Fees are shared semi-annually based on payments received as of December 31 and June 30. The communities are not required to make application for any of these sharings.

### **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

There are no special compliance requirements or suggested audit procedures for this program.